

ABSTRACT OF THE DISCLOSURE

A resist post is formed on a connection pad of a semiconductor chip, and the semiconductor chip and the resist post are covered by a heat resistant insulating layer. A surface of the insulating layer is next polished by CMP or the like, thus an upper surface of the resist post being exposed. The exposed resist post is then removed by developing processing or the like, thus forming a through hole. A conductor is then embedded in the through hole by plating, thus forming a connecting conductor, and wirings are formed. A method of forming the connecting conductor does not impart damage to the semiconductor chip.